*File No.* 140(1)

Collection No.

*19* 31.

Mysore Residency

Bangalore.

Pros. Serial Nos. 1-41

Sls 1-15, 18-19, 23-24, 28-39, destroyed — 16/11/44.

**Subject.**

Payment to the Station Municipality of the amount of watertax on Government buildings and debit of expenditure to the head 'Works-Repairs'.

| Previous References. | Later References. |
|---|---|
| | |

S. 97.—(Blue).
MFP—168S&P—(M-184)—11-8-34—60,000.

Rouchie Mss
Notes & Precis
16/-

# NOTES AND PRECIS.

S N 16

Letter No.1180/A/32, dated the 6th August 1932, from the Commissioner of Police, C and M Station, Bangalore.

The Commissioner of Police says that the 1st instalment of water tax on Police buildings for the year ending 31st March 1933 was drawn and paid by him in June 1932 and that the Accountant-General, Madras, has called for sanction of the Resident for its payment. To avoid obtaining sanction each time the tax is paid, he requests that he may be empowered to incur the expenditure from the allotment under "Police-Works".

The Municipal taxes on non-residential buildings are paid by the department occupying the buildings and are debited to the contingencies of the department. Sanction of the Resident for this is not required.

The Municipal taxes on residential buildings are charged to the maintenance estimate of the buildings and debited to the allotment under "Works". For this the sanction of the Resident is necessary. Such sanction has been obtained by the Commissioner of Police before.- Vide S N 8 and 9.

The question whether the Resident's power of sanction to the Commissioner of Police can be delegated and, if so, whether such delegation requires the sanction of the Govt. of India, may be examined later on in consultation with the Accountant-General, Madras. Meanwhile payment of tax for 1932-33 may be sanctioned. To do this, the Commissioner of Police may be asked to mention the amount of tax for payment of which sanction of the Resident is required.

Draft submitted.

P.V. Krishnaswamy
10.8.32.

16/8/32

S N 17

Issued No.5552, dated the 22nd August 1932.

Letter No.Bang.22-484, dated the 26th January, 1933, from the Accountant-General, Madras.

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In S.N.16, the Commissioner of Police requested that he might be empowered to incur expenditure in respect of payment of water tax on residential buildings under his charge. The Accountant-General, Madras, was asked whether the power could be delegated to the Commissioner of Police and, if so, whether such delegation required the sanction of the Government of India. The Accountant General points out in p.u.c. that no such delegation seems permissible without the sanction of the Government of India.

The above ruling of the Accountant General is based on para 1 of Annexure to Appendix A to the Bangalore Manual and the orders of the Government of India in the Foreign and Political Department Memo.No.D.1984-A, dated the 16th July, 1926. The former is only a reproduction of the latter. The latter orders are also contained now in paras 60 to 63 of the Central P.W.D. Code published in 1929. But as the Resident in Mysore is not classed as a minor Local Govt. for the purposes of the Central P.W.D. Code (vide code para 2) his powers of administrative approval appear to be still governed by the special orders of 1926. Had the Resident the powers of a Minor Local Govt. under the Central

P.W.D.

P.W.D. Code, he would have been able to delegate the powers now asked for by the Commr. of Police and similar powers to his subordinate officers under para 64 of the Central P.W.D. Code. The Resident at Hyderabad exercises this power.

Page 13 of (P)

6

The question whether it is necessary to delegate any powers to the Hon'ble the Resident under the Central P.W.D. Code does not appear to have been examined in the past. As we have to address the Government of India now in connection with the powers asked for by the Commr. of Police, it is as well that we examine what powers under the Central P.W.D. Code can suitably be delegated to the Hon'ble the Resident.

9

The following powers seem to be suitable:-

Page 1 of (P)

(1) Powers of a Superintending Engineer under para.3. of the Central P.W.D. Code.

Page 13 of (P)

(2) Power to delegate administrative approval to subordinate officers under para 64 of the Central P.W.D. Code.

Page 10 of (P)

(3) Power to delegate expenditure sanction under para. 55 of the Central P.W.D. Code.

The above items are examined below seriatim.

10

Item (1) Power of a Superintending Engineer under para 3 of the Central P.W.D. Code:-

Civil Works in the C.& M.Station are mainly annual maintenance of public buildings. Under the system in

vogue

vogue at present in the Station, estimates are prepared for each and every petty repair works to buildings and submitted to the Hon'ble the Resident for sanction. It seems that there should be a standard for expenditure on works of this kind. When such a standard is fixed, it will be easy to lay down lump sum limits under para 106 of the Central P.W.D.Code to cover the cost of maintenance for each building, and, within that limit it will be permissible to incur expenditure without any detailed estimates being prepared. This done, the estimates for civil works in the Station will practically dwindle to nothing except in the case of original works. This procedure will also act as a check in the present system of incurring unrestricted expenditure on repairs. The power to prescribe lump sum limit for repairs to buildings is exercised by a Superintending Engineer under the Central P.W.D. Code. Under para 3 of the Central P.W.D. Code this power can be exercised by a minor local Govt. The Hon'ble the Resident exercises this power as Chief Commissioner of Coorg in respect of works in Coorg, but not in respect of works in Bangalore as the Resident in Mysore is not a minor Local Government under the Central P.W.D.Code.

Item 2. Power to delegate administrative approval to subordinate officers under para 64 of the Central P.W.D. Code:-

At present every work required to be done by the

subordinate

subordinate officers in the Station, namely, Collector, Residency Surgeon, Commissioner of Police and others should be submitted to the Resident for sanction. It seems that a limited power may, when found necessary, be delegated to the officers mentioned above. Water tax on all residential buildings ~~are~~ is now sanctioned by the Hon'ble the Resident. Such sanctions are applied for not only by the Commissioner of Police, but also by other officers. The delegation of powers is now asked for only by the Commr. of Police. There is no reason why the same powers should not be delegated to other officers also. If the Resident possesses powers of delegation under para 64 of the Central P.W.D. Code, he can, at his discretion, delegate to his subordinate officers what ever powers he considers suitable without a reference to the Govt. of India each time.

Item 3. Power to delegate expenditure sanction under para 55 of the Central P.W.D. Code:-

Under para 55 of the Central P.W.D.Code, the act of appropriation of funds in the budget in certain cases will operate as sanction to the expenditure concerned. But this rule applies only to works executed by regular P.W.D. As the works in Bangalore are executed by the P.W.D. of the Municipal Commission, expenditure for each of such works has now to be sanctioned by the Hon'ble the Resident. If it is considered necessary to delegate

delegate powers of Administrative approval to the local officers up to a specified limit, it is equally necessary to delegate them also powers of expenditure sanction to that limit. Otherwise the object of reducing correspondence by delegating powers of administrative approval will be defeated, as every case will separately have to come up to the Hon'ble the Resident for expenditure sanction. If, however, the proposal to transfer the Public Works in the Station to the Coorg P.W.D. or other Govt. P.W.Department materialises, it will not be necessary to delegate the powers of expenditure sanction to local officers, as, in that case, the act of appropriation coupled with the administrative approval will operate as sanction to expenditure concerned.

13. The question of delegation of powers is closely connected with the question regarding permenent arrangement for the execution of civil works in the Station. The latter is now under consideration. When that is settled and the Govt. of India is addressed in the matter, proposals regarding delegation of powers may also be submitted, along with it.

14. The file may therefore lie over for the present. If approved it may be shown to Mr. Berg, Executive Engineer, Coorg, in case he comes to Bangalore in connection

with

with the arrangement for the execution of civil works.

(from para 1)

Kllai
24. 2. 33

1213

Sec'y 15

Mr Baig will ad. mine
C.S. B. Ghose

16

Resubmitted.

It is for orders whether the Govt. of India may be addressed for delegating to the Hon'ble the Resident the powers referred to in para. 9 of the foregoing notes for the reasons given in paras. 10, 11 and 12 ibid, and if so, whether, as suggested in para. 13, this question may be included in the proposals regarding permanent arrangement for the execution of Civil Works in the Station.

Kllai
14. 3. 33

1413

Sec'y 17

# CORRESPONDENCE.

Office of the Commissioner of Police,
Civil and Military Station, Bangalore.

No. 1180/A/32 Dated 6-8-1932.

From

E.H. Sullivan Esquire,
Commissioner of Police,
Civil and Military Station,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
3 AUG 1932
Regd. No. 7061
File. No. 149/31.
Recd. 9-8-32
Issued 10-8-32

To

The Secretary to the
Hon'ble the Resident in Mysore,
B A N G A L O R E.

Sir,

I have the honour to inform you that the 1st instalment of water Tax on Police buildings for the year ending 31.3.33 was drawn and paid by me in June 1932 and the Accountant General, Madras has called for sanction of the Hon'ble the Resident for its payment.

2. So long as this expenditure was incurred from my office contingencies, it was drawn and paid to the Municipality without special sanction being obtained therefor. But since this expenditure is now met from A.5-Works Police, sanction for incurring it is being called for each time the bill is drawn.

3 I therefore request that I may be empowered to incur this expenditure from A.5 Works under M.A.T. 26A. Police.(D.E.F.)
Dist: Exec: Force.

I have the honour to be,

S i r,

Your most obedient servant,

COMMISSIONER OF POLICE.

17

DEPARTMENT.

File No. 140/1931

BRANCH.

Serial No.

**Draft** Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required — S.N.16 P.N.C.

Date of despatch of above

List of enclosures

(Code word for telegrams.) P.N.C.

No. 5552 Dated 22nd August 1932

From

The Secy. to the Resident.

To

The Commissioner of Police,
C and M Station, Bangalore.

Water tax on Police buildings.

Sir,

With reference to your letter No. 1180/A/32, dated the 6th August 1932, I am directed to say that the question of the delegation of power asked for in the third para of your letter will be considered in consultation with the Accountant-General, Madras.

2. I am to say that under rule 22(c) of Appendix 5 of the Civil Account Code, Volume I, only taxes on residential buildings are chargeable to the allotment under "Works" for which sanction of the Resident is necessary. Such sanction for payment of water tax for the year 1931-32 was applied for in your letter No. 1141/A/31, dated the 27th July 1931 and accorded in the Memorandum from this office No. 5809, dated the 12th August 1931. I am to request that the amount of water tax payable by Government on Police residential buildings for 1932-33 may

S.N.8 (M)

S.N.9 (N)

kindly

kindly be stated.

I have etc.,

Secy. to the Resident.

P.V. Krishnaswamy
10.8.32.

DEPARTMENT.

BRANCH.

File No. 20

Serial No.

**Draft** Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No. 6112 Dated 12-9-1932

From

The Secy. to the Resident.

To

The Accountant-General, Madras.

Delegation of power to the Commissioner of Police, C and M Station, Bangalore, to sanction payment of water tax on Police residential buildings.

Sir,

I am directed to state that the Commissioner of Police, C and M Station, Bangalore, has asked that the power to sanction payment of water tax on Police residential buildings chargeable to "Account I-Police-A.District Executive Force-District Police-A.5-Works" be delegated to him. At present the Hon'ble the Resident accords sanction to such expenditure. I am to enquire whether the power can be delegated to the Commissioner of Police and, if so, whether such delegation requires the sanction of the Govt. of India.

I have etc.,

Secy. to the Resident.

P.V. Krishnaswamy

5-9-32.

69.32

MGIPC—S1—768(G)DCF—(G-343)—11-7-29—50,000 Pads.

21

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
T.13 Section,

*Fort St. George,* 15th November 1932/93

Enclosures.

No. Bang.268

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
17 NOV. 1932
Regd. No. 10343
File No.

Recd 18-11
Indexed 5-11

From

The Accountant General,

Madras.

To

The Secretary to the

Hon'ble the Resident in Mysore,

Bangalore.

Subject: Delegation of power to the Commissioner of Police, Civil and Military Station, Bangalore, to sanction payment of water tax on Police residential buildings.

Sir,

With reference to your letter No.6112/140-1931, dated 12th September 1932 on the above subject, I have the honour to request that ~~the~~ information on the following points may kindly be furnished:-

(i) Whether the residential buildings in question are Government buildings or rented for the use of the officers.

(ii) The designation of the officers by whom the buildings are occupied.

(iii) Whether the water tax is a service tax included in the property tax levied by the Municipality or one separately levied.

(iv) Whether such taxes are paid by the owner or occupant according to the local custom in the Civil and Military Station.

2. On receipt of the above information, a final reply on the subject will be sent.

I have the honour to be,
Sir,
Your obedient servant,

R. Srirangarajan

Assistant Accounts Officer.

V.

[B.O. 106 (a).]

22

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 23rd Nov 1932

No. 7921 Enclos. 1

S.N.17

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Commissioner of Police, C and M Station, Bangalore, in continuation of letter from this office No. 5552, dated the 22nd August 1932, with the request that the information asked for may kindly be furnished to this office.

S.N.21 *No. Bang. 268, dated the 15th November 1932, from the Accountant-General, Madras.

Secretary to the Resident.

23—10-4-1931—5,000—RPB.

22/11 P.V. Krishnaswamy 19.11.32.

25

OFFICE OF THE COMMISSIONER OF POLICE,
CIVIL AND MILITARY STATION, BANGALORE.

No. 1823/A32. *Dated* 5-12-1932

FROM
E.H.Sullivan Esquire,
COMMISSIONER OF POLICE,
CIVIL AND MILITARY STATION,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
-6 DEC 1932
Regd. No. 10948
Ft. No. 144/21

To

The Secretary to the
Hon'ble the Resident in Mysore,
BANGALORE.

Sir,

With reference to your Memorandum No. 7921 dated 23rd November 1932, I have the honour to state as follows:--

(i) The residential buildings are Government buildings.

(ii) The buildings are occupied by the Inspectors, Sub Inspectors, Sergeants, Head Constables and Constables.

(iii) Water Tax is a service Tax and is levied separately

(iv) The President, Municipal Commission intimates that water-tax in the station is paid by the owners of houses.

I have the honour to be,
Sir,
Your most obedient servant,

COMMISSIONER OF POLICE.

[E.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 13th Dec 1932

No. 8406 Enclos. 1

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Accountant-General, Madras, for information, with reference to his letter No. Bang. 268, dated the 15th November 1932.

*No. 1823/A/32; dated the 5th December 1932, from the Commissioner of Police, C and M Station, Bangalore.

Secretary to the Resident.

23—10-4-1931—5,000—RPB.

27

27

No. Bang. 22-484.

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

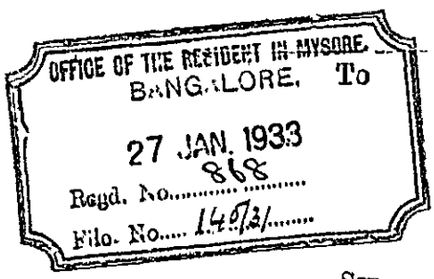
*Fort St. George,* 26th January 193 3

Enclosures.

FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T.13.Section.)




To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

SIR,

Sub:- Delegation of power to the Commissioner of Police, C & M Station, Bangalore, to sanction payment of water tax on police residential buildings.

S.N. 26. 7 V

With reference to the correspondence ending with your memorandum No. 8406/140-1931, dated 13-12-1932, I have the honour to state that as water-tax on residential buildings is, under para II (6) of Appendix 5 A, Civil Account Code, Volume I, debited to 'Works' and requires to be administratively sanctioned by the Hon'ble the Resident with reference to paragraph 1 of the Annexure to Appendix A to the Bangalore Manual and Government of India, (Foreign and Political) Memorandum No. D. 1984-A, dated 16-7-1926, no delegation to a subordinate authority seems permissible without the sanction of the Government of India.

S.N. 60 (N) (N)
118 & 1901

I have the honour to be,

Sir,

Your obedient servant,

R. Srinivasarajan

Assistant Accounts Officer.

T.A.M.

140

S 29 1/2

No. 2178/102

Residency Surgeon's Office
Bowring Civil Hospital
Bangalore 23rd. Decr. 1933

From

Lieut-Col. J.B. Hance, C.B.E., M.A., M.D., F.R.C.S.E.
I.M.S.,
Residency Surgeon.

To

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
30 DEC. 1933
Regd. No. 11249
File. No. 146/31

The Secretary
to the Resident in Mysore,
Bangalore.

SUBJECT:-
Water Tax

S i r,

I have the honour to inform you that every month I am receiving bills from the Station Municipality for excess of water consumed in the Bowring & Lady Curzon, Gosha and Isolation Hospitals. I am to enquire whether it is necessary to trouble you every month for your sanction for this recurring expenditure though the amount will naturally vary according to the consumption of water in these medical Institutions.

I have the honour to be
Sir,
Your most obedient servant

J.B. Hance
Lieut-Col., I.M.S.,
Residency Surgeon, Bangalore.

Letter No.2178/102, dated the 23rd December 1933, from the Residency Surgeon, Bangalore, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

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WATER TAX.

I have the honour to inform you that every month I am receiving bills from the Station Municipality for excess of water consumed in the Bowring and Lady Curzon, Gosha and Isolation Hospitals. I am to enquire whether it is necessary to trouble you every month for your sanction for this recurring expenditure though the amount will naturally vary according to the consumption of water in these medical Institutions.

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NO. 500
140-1931.

Office of the Resident in Mysore,
Bangalore,
Dated, the 16th January 1934.

A copy of the foregoing letter is forwarded to the Accountant General, Madras, for favour of remarks.

(Sd) P. Raman Nair

for SECRETARY TO THE RESIDENT.

GS.